

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION OF
THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to all cases.

MASTER DOCKET

18-MD-2865 (LAK)

DECLARATION OF MARC A. WEINSTEIN

I, Marc A. Weinstein, hereby declare as follows:

1. I am a partner at Hughes Hubbard & Reed LLP, counsel for Plaintiff

Skatteforvaltningen (“SKAT”) in this action. I am fully familiar with the matters set forth in this Declaration.

2. I submit this Declaration in support of SKAT’s Motion for Leave to Amend its Complaints in the 184 actions consolidated in this multi-district litigation.

3. Attached hereto as “Exhibit A” is a blackline of SKAT’s proposed amended complaint in *Skatteforvaltningen v. Bareroot Capital Investments LLC Roth 401(k) Plan* (No. 19-cv-01783) against SKAT’s initial complaint in that action. The other actions in which SKAT proposes to add Richard Markowitz, John van Merkensteijn, Robert Klugman, and/or entities controlled by them, as defendants are set forth in the enclosed schedule.

4. Attached hereto as “Exhibit B” is a blackline of SKAT’s proposed amended complaint in *Skatteforvaltningen v. Avani Management LLC Roth 401k Plan* (No. 19-cv-01867) against SKAT’s initial complaint in that action. The other actions in which SKAT proposes to add Michael Ben-Jacob as a defendant are set forth in the enclosed schedule.

5. Attached hereto as “Exhibit C” is a blackline of SKAT’s proposed amended complaint in *Skatteforvaltningen v. DW Construction, Inc. Retirement Plan* (No. 18-cv-09797) against SKAT’s initial complaint in that action. The other actions in which SKAT proposes to add Acer Investment Group, LLC as a defendant are set forth in the enclosed schedule.

6. Attached hereto as “Exhibit D” is a blackline of SKAT’s proposed amended complaint in *Skatteforvaltningen v. Blue Ocean Equity LLC Retirement Plan* (No. 18-cv-10137) against SKAT’s initial complaint in that action. The other actions in which SKAT proposes to amend its pleadings to allege the authorized representative or another previously named defendant’s role as a participant in the defendant pension plan are set forth in the enclosed schedule.

7. The other actions in which SKAT proposes to add plan participants Alexander Burns, Bradley Crescenzo, Darren Wittwer, Kevin Kenning, Louise Kaminer, Robert Crema, Robert Klugman, Sander Gerber, Scott Goldstein or Todd Bergeron as a defendant are set forth in the enclosed schedule.

8. Attached hereto as “Exhibit E” is a true and correct copy of excerpts from the transcript of the February 5, 2020 deposition of defendant Svetlin Petkov.

9. Attached hereto as “Exhibit F” is a true and correct copy of excerpts from the transcript of the February 12, 2020 deposition of defendant Carl Vergari.

I, Marc A. Weinstein, hereby declare under penalty of perjury that the foregoing is true and correct.

Dated: New York, New York
March 27, 2020

/s/ Marc A. Weinstein

Marc A. Weinstein

Schedule

Actions in which SKAT proposes to add Richard Markowitz, John van Merkensteijn, Robert Klugman, and/or entities controlled by them as defendants:

Skatteforvaltningen v. Bareroot Capital Investments LLC Roth 401(k) Plan (No. 19-cv-01783)
Skatteforvaltningen v. Albedo Management LLC Roth 401(K) Plan (No. 19-cv-01785)
Skatteforvaltningen v. Ballast Ventures LLC Roth 401(K) Plan (No. 19-cv-01781)
Skatteforvaltningen v. Battu Holdings LLC Roth 401K Plan (No. 19-cv-01794)
Skatteforvaltningen v. Cantata Industries LLC Roth 401(K) Plan (No. 19-cv-01798)
Skatteforvaltningen v. Cedar Hill Capital Investments LLC Roth 401(K) Plan (No. 19-cv-01922)
Skatteforvaltningen v. Crucible Ventures LLC Roth 401(K) Plan (No. 19-cv-01800)
Skatteforvaltningen v. Dicot Technologies LLC Roth 401(K) Plan (No. 19-cv-01788)
Skatteforvaltningen v. Eclouge Industry LLC Roth 401(K) Plan (No. 19-cv-01870)
Skatteforvaltningen v. Fairlie Investments LLC Roth 401(K) Plan (No. 19-cv-01791)
Skatteforvaltningen v. First Ascent Worldwide LLC Roth 401(K) Plan (No. 19-cv-01792)
Skatteforvaltningen v. Fulcrum Productions LLC Roth 401(K) Plan (No. 19-cv-01928)
Skatteforvaltningen v. Green Scale Management LLC Roth 401(K) Plan (No. 19-cv-01926)
Skatteforvaltningen v. Keystone Technologies LLC Roth 401(K) Plan (No. 19-cv-01929)
Skatteforvaltningen v. Limelight Global Productions LLC Roth 401(K) Plan (No. 19-cv-01803)
Skatteforvaltningen v. Loggerhead Services LLC Roth 401(K) Plan (No. 19-cv-01806)
Skatteforvaltningen v. Monomer Industries LLC Roth 401(K) Plan (No. 19-cv-01801)
Skatteforvaltningen v. PAB Facilities Global LLC Roth 401(K) Plan (No. 19-cv-01808)
Skatteforvaltningen v. Pinax Holdings LLC Roth 401(K) Plan (No. 19-cv-01810)
Skatteforvaltningen v. Plumrose Industries LLC Roth 401K Plan (No. 19-cv-01809)
Skatteforvaltningen v. Raubritter LLC Pension Plan (No. 18-cv-04833)
Skatteforvaltningen v. Roadcraft Technologies LLC Roth 401(K) Plan (No. 19-cv-01812)
Skatteforvaltningen v. Sternway Logistics LLC Roth 401(K) Plan (No. 19-cv-01813)
Skatteforvaltningen v. Trailing Edge Productions LLC Roth 401(K) Plan (No. 19-cv-01815)
Skatteforvaltningen v. True Wind Investments LLC Roth 401(K) Plan (No. 19-cv-01818)
Skatteforvaltningen v. Tumba Systems LLC Roth 401(K) Plan (No. 19-cv-01931)
Skatteforvaltningen v. Vanderlee Technologies Pension Plan (19-cv-01918)

Actions in which SKAT proposes to add Michael Ben-Jacob as a defendant:

Skatteforvaltningen v. Avanix Management LLC Roth 401k Plan (No. 19-cv-01867)
Skatteforvaltningen v. Random Holdings 401K Plan (No. 18-cv-07829)
Skatteforvaltningen v. Headsail Manufacturing LLC Roth 401K Plan (No. 18-cv-07824)
Skatteforvaltningen v. Edgepoint Capital LLC Roth 401(K) Plan (No. 18-cv-07827)
Skatteforvaltningen v. Aerovane Logistics LLC Roth 401(K) Plan (No. 18-cv-07828)
Skatteforvaltningen v. Basalt Ventures LLC Roth 401(K) Plan (No. 19-cv-01866)
Skatteforvaltningen v. Hadron Industries LLC Roth 401(K) Plan (No. 19-cv-01868)
Skatteforvaltningen v. Routt Capital Pension Plan (No. 19-cv-01896)
Skatteforvaltningen v. Voojoo Productions LLC Roth 401(K) Plan (No. 19-cv-01873)
Skatteforvaltningen v. Starfish Capital Management LLC Roth 401(K) Plan (No. 19-cv-01871)

Actions in which SKAT proposes to add Acer Investment Group, LLC as a defendant:

Skatteforvaltningen v. DW Construction, Inc. Retirement Plan (No. 18-cv-09797)
Skatteforvaltningen v. American Investment Group of New York, L.P. Pension Plan (No. 18-cv-09841)
Skatteforvaltningen v. Kamco Investments, Inc. Pension Plan (No. 18-cv-09836)
Skatteforvaltningen v. Kamco LP Profit Sharing Pension Plan (No. 18-cv-09837)
Skatteforvaltningen v. Moira Associates LLC 401 (K) Plan (No. 18-cv-09839)
Skatteforvaltningen v. Linden Associates Defined Benefit Plan (No. 18-cv-09838)
Skatteforvaltningen v. Newsong Fellowship Church 401 (K) Plan (No. 18-cv-10100)
Skatteforvaltningen v. Riverside Associates Defined Benefit Plan (No. 18-cv-09840)
Skatteforvaltningen v. The Goldstein Law Group PC 401(K) Profit Sharing Plan (No. 18-cv-05053)

Actions in which SKAT proposes to amend its pleadings to allege the authorized representative or another previously named defendant's role as a participant in the defendant pension plan:

Skatteforvaltningen v. Ackview Solo 401K Plan (No. 18-cv-04900)
Skatteforvaltningen v. Acorn Capital Corporation Employee Profit Sharing Plan (No. 18-cv-10088)
Skatteforvaltningen v. Aerovane Logistics LLC Roth 401K Plan (No. 18-cv-07828)
Skatteforvaltningen v. Blue Ocean Equity LLC Retirement Plan (No. 18-cv-10137)
Skatteforvaltningen v. Cambridge Way LLC 401K Profit Sharing Plan (No. 18-cv-10090)
Skatteforvaltningen v. Cole Enterprises USA Retirement Plan (No. 18-cv-10118)
Skatteforvaltningen v. The Dink14 LLC 401K Plan (No. 18-cv-10091)
Skatteforvaltningen v. Edgepoint Capital LLC Roth 401K (No. 18-cv-07827)
Skatteforvaltningen v. The Goldstein Law Group PC 401(K) Profit Sharing Plan (No. 18-cv-05053)
Skatteforvaltningen v. Gyos 23 LLC Solo 401k Plan (No. 18-cv-10122)
Skatteforvaltningen v. Headsail Manufacturing LLC Roth 401K Plan (No. 18-cv-07824)
Skatteforvaltningen v. JML Capital LLC 401K Plan (No. 18-cv-10092)
Skatteforvaltningen v. Kamco LP Profit Sharing Pension Plan (No. 18-cv-09837)
Skatteforvaltningen v. KK Law Firm Retirement Plan Trust (No. 18-cv-10127)
Skatteforvaltningen v. Linden Associates Defined Benefit Plan (No. 18-cv-09838)
Skatteforvaltningen v. Moira Associates LLC 401K Plan (No. 18-cv-09839)
Skatteforvaltningen v. Newsong Fellowship Church 401K Plan (No. 18-cv-10100)
Skatteforvaltningen v. NYCATX LLC Solo 401K Plan (No. 18-cv-04898)
Skatteforvaltningen v. Pegasus Fox 23 LLC Solo 401k Plan (No. 18-cv-10126)
Skatteforvaltningen v. Random Holdings 401K Plan (No. 18-cv-07829)
Skatteforvaltningen v. Riverside Associates Defined Benefit Plan (No. 18-cv-09840)
Skatteforvaltningen v. Sanford Villa Pension Plan (No. 18-cv-04767)
Skatteforvaltningen v. Sterling Alpha LLC 401K Profit Sharing Plan (No. 18-cv-04894)
Skatteforvaltningen v. SV Holdings, LLC Retirement Plan (No. 18-cv-09505)
Skatteforvaltningen v. Tew Enterprises, LLC Retirement Plan (No. 18-cv-09494)
Skatteforvaltningen v. Tew, LP Retirement Plan (No. 18-cv-09492)

Skatteforvaltningen v. The Aria Pension Plan (No. 18-cv-05147)
Skatteforvaltningen v. The Aston Advisors LLC 401K Plan (No. 18-cv-04770)
Skatteforvaltningen v. The Balmoral Management LLC 401K Pension Plan (No. 18-cv-10067)
Skatteforvaltningen v. The Belforte Pension Plan (No. 18-cv-05150)
Skatteforvaltningen v. The Bradley London Pension Plan (No. 18-cv-04047)
Skatteforvaltningen v. The Costello Advisors Pension Plan (No. 18-cv-05158)
Skatteforvaltningen v. The Crow Associates Pension Plan (No. 18-cv-10031)
Skatteforvaltningen v. The DMR Pension Plan (No. No. 18-cv-04049)
Skatteforvaltningen v. The FWC Capital LLC Pension Plan (No. 18-cv-10098)
Skatteforvaltningen v. The Hawk Group Pension Plan (No. 18-cv-10074)
Skatteforvaltningen v. The Houston Rocco LLC 401K Plan (No. 18-cv-04050)
Skatteforvaltningen v. The KASV Group Pension Plan (No. 18-cv-05309)
Skatteforvaltningen v. The Krabi Holdings LLC 401K Plan (No. 18-cv-05307)
Skatteforvaltningen v. The Lakeview Advisors 401K Plan (No. 18-cv-10049)
Skatteforvaltningen v. The LBR Capital Pension Plan (No. 18-cv-04052)
Skatteforvaltningen v. The Lerici Capital Pension Plan (No. 18-cv-05188)
Skatteforvaltningen v. The MPQ Holdings LLC 401K Plan (No. 18-cv-04892)
Skatteforvaltningen v. Natoli Management Pension Plan (No. 18-cv-10093)
Skatteforvaltningen v. Nova Fonta Trading LLC 401K Plan (No. 18-cv-10094)
Skatteforvaltningen v. The Oaks Group Pension Plan (No. 18-cv-10065)
Skatteforvaltningen v. Onezerofive LLC Solo 401K Plan (No. 18-cv-10080)
Skatteforvaltningen v. The Petkov Management LLC 401K Plan (No. 18-cv-05300)
Skatteforvaltningen v. The Petkov Partners Pension Plan (No. 18-cv-05299)
Skatteforvaltningen v. The Proper Pacific LLC 401K Plan (No. 18-cv-04051)
Skatteforvaltningen v. The RDL Consulting Group LLC Pension Plan (No. 18-cv-10099)
Skatteforvaltningen v. The Saba Capital LLC 401K Plan (No. 18-cv-05192)
Skatteforvaltningen v. The Skybax LLC 401K Plan (No. 18-cv-10095)
Skatteforvaltningen v. The SPKK LLC 401K Plan (No. 18-cv-05308)
Skatteforvaltningen v. The SVP 401K Plan (No. 18-cv-05305)
Skatteforvaltningen v. The Throckmorton Realty Advisors 401K Plan (No. 18-cv-10086)
Skatteforvaltningen v. The TKKJ LLC 401K Plan (No. 18-cv-04896)
Skatteforvaltningen v. Valerius LLC Solo 401K Plan (No. 18-cv-10129)

Actions in which SKAT proposes to add plan participants as a defendant:

Skatteforvaltningen v. Raubritter LLC Pension Plan (No. 18-cv-04833) (Alexander Burns)
Skatteforvaltningen v. The Bravos Advisors 401K Plan (No. 18-cv-05151) (Bradley Crescenzo)
Skatteforvaltningen v. The Kodiak Capital Pension Plan (No. 18-cv-05185) (Bradley Crescenzo)
Skatteforvaltningen v. The Kyber Pension Plan (No. 18-cv-05186) (Bradley Crescenzo)
Skatteforvaltningen v. The Regoleth Pension Plan (No. 18-cv-05190) (Bradley Crescenzo)
Skatteforvaltningen v. The Stark Pension Plan (No. 18-cv-05194) (Bradley Crescenzo)
Skatteforvaltningen v. DW Construction, Inc. Retirement Plan (No. 18-cv-09797) (Darren Wittwer)
Skatteforvaltningen v. Cole Enterprises USA Retirement Plan (No. 18-cv-10118) (Kevin Kenning)

Skatteforvaltningen v. Blue Ocean Equity LLC Retirement Plan (No. 18-cv-10137) (Todd Bergeron)

Skatteforvaltningen v. Kamco Investments, Inc. Pension Plan (No. 18-cv-09836) (Louise Kaminer)

Skatteforvaltningen v. American Investment Group of New York, L.P. Pension Plan (No. 18-cv-09841) (Robert Crema)

Skatteforvaltningen v. The Stor Capital Consulting LLC 401K Plan (No. 18-cv-04434) (Robert Klugman)

Skatteforvaltningen v. Sander Gerber Pension Plan (No. 18-cv-04899) (Sander Gerber)

Skatteforvaltningen v. The Goldstein Law Group PC 401(K) Profit Sharing Plan (No. 18-cv-05053) (Scott Goldstein)